

Department of Revenue

❖ *Mission and philosophy*

The Department of Revenue's mission is the administration and collection of mineral and excise taxes as well as the valuation of property and the wholesale distribution of alcohol beverages and enforcement of liquor control laws for the ultimate benefit of all Wyoming residents. The agency envisions a customer-oriented, streamlined agency that minimizes regulatory burdens and maximizes compliance with applicable laws.

❖ *Results of outcomes*

Goal 1: Increase compliance with tax laws and Department of Revenue regulations.

Result: The department is on track to achieve a 95 percent reporting and remittance.

Sales tax vendors reflected a filing/reporting compliance rate of 98.15 percent.

The payment delinquency rate for excise tax was 1.69 percent.

Mineral taxpayers reflected a filing/reporting compliance rate of 76.2 percent; however, this does not reflect financial compliance which is at the 96.4 percent level.

Mineral taxpayers were provided three separate tax reporting forms classes more centrally located to their home offices.

All Wyoming Oil and Gas Conservation Commission Form 2 and Mineral Tax Division Form 4000 discrepancies were reconciled and assessed.

Four separate mineral tax newsletters were sent to taxpayers.

Focusing on taxpayer education and streamlining tax forms reduced the rejected sales tax return average to 5.63 percent.

Goal 2: Strive to improve processes for general tax administration.

Result: The department distributed all funds received during the month within 15 days after the close of the cycle.

Result: The department maintained or improved the daily administrative practices of the agency.

All money received daily was transferred for deposit to the State Treasurer's Office within 24 hours.

One hundred percent of funds collected were distributed to local governments by the 15th of each month.

Tax returns were mailed to taxpayers by the fifth of each month.

Operational divisions have policies and procedures in place to guide staff.

The agency director participated in numerous tax policy or revenue related task forces and discussions with the Consensus Revenue Estimating Group, the Joint

General information

R. M. "Johnnie" Burton, Director of Revenue

Agency contact

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Other locations

Excise tax field offices in Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington

Year reorganized

1991

Statutory references

W.S. 9-2-2007

Authorized personnel

133 full-time, three part-time, one contract

Organizational structure

Ad Valorem Tax Division, Excise Tax Division, Mineral Tax Division, Administrative Services Division and Liquor Division. Overall administrative responsibilities are vested in the department director (Administration Division, which also includes the Information Technology Section)

Clients Served

General public, Legislature, taxpayers/vendors, cities, towns, counties

Budget information

General fund	\$5,326,831
Enterprise fund	\$1,122,693
Total	\$6,449,524

Appropriations Committee, elected officials, legislative leadership and other cabinet level officials.

Goal 3: Provide valuation, certification, support and statistical services to taxpayers, local government and other agencies.

Result: The department valued, assessed and certified, by the required dates, 100 percent of all properties it is responsible for assessing.

Result: The department provided ongoing support to all county assessors in their responsibilities to establish fair and equitable market value-based assessments.

Notices of Value were mailed in a timely manner to all taxpayers.

Certifications were mailed to local governments by June 30, 2000.

One information session was conducted by the department's staff to local assessors regarding mineral valuation.

A meeting was held with industry and county assessors to solicit input regarding the Personal Property Valuation Manual guidebook.

Statistical reports on total valuation were completed by August 31, 1999.

The counties achieved 100 percent compliance with basic International Association of Assessing Officers standards.

The county assessors and their staff were provided 283 classroom hours of assessment training.

Goal 4: Maximize state revenue while providing quality service and enforcing alcohol control laws.

Result: The division improved day to day liquor distribution while contributing 14 percent net profit to the general fund.

Result: The division conducted 2,485 non-seasonal liquor license inspections in FY00 and promoted cooperation with local licensing authorities through quarterly contact.

The division showed a net profit for FY00 of 14 percent.

Retail orders were received and processed for same day shipment 99 percent of the time.

The right product was sent to the right retailer 99 percent of the time.

Inventory being out-of-stock occurred less than 2 percent of the time.

There were 2,485 on-premise liquor inspections conducted.

The division's staff met with local licensing authorities and/or law enforcement 416 times throughout the year.

A quarterly liquor licensing newsletter was issued to local licensing authorities.

Voluntary alcohol server training (Training for Intervention and ProcedureS) was provided to local authorities and retailers and their employees.

❖ *Strategic plan changes*

The Department of Revenue has continued to refine its current strategic plan to provide more valuable, measurable and usable information. To further improve the plan, the department has adopted goals that more closely identify with the department's mission. The objectives established are designed to measure the effectiveness in meeting the stated goals. The complete text of the strategic plan is available on the Department of Revenue's Web site at <http://revenue.state.wy.us>.

Department of Revenue organization chart

